

IB FUND SPC
(the "Company")
(incorporated in the Cayman Islands)

21st Oct 2009

Epiq Bankruptcy Solutions, LLC
Lehman Brothers Holdings Claims Processing
757 Third Avenue, 3rd Floor,
New York, New York 10017
USA

Dear Sir,

Re: Case Number 08-13555, claim number 326

Please take this letter as a confirmation to cancel the Proof of Claim form which confirmed receipt by Epiq Bankruptcy on 20 Oct 2008 (as the attachment 1). Taifook Securities Company Limited has sent over an replacement on behalf of the Company on 19 Oct 2009 (as attachment 2 & 3). Please avoid any duplication and we apologise for any inconvenience caused.

Should you have any enquiries, you may call Mr. Charles Chiang at (852) 2801 2512.



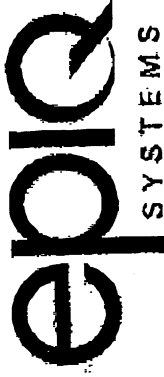
Poon, Sunny Pak Hin
Director

VF/ty/872392J264488

Attachment ① to cancel

Attachment II

B 10 (Official Form 10) (12/07)		UNITED STATES BANKRUPTCY COURT		PROOF OF CLAIM	
Name of Debtor: <u>Lehman Brothers Holdings Inc.</u>		Case Number:			
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.					
Name of Creditor (the person or other entity to whom the debtor owes money or property): <u>JP Global Strategies Fund Seg Regated Portfolio</u>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.			
Name and address where notices should be sent: <u>JP Global Strategies Fund Segregated Portfolio</u> <u>c.f. Sunny Poon Asset Management</u> <u>2512, New World Tower, 16-18 Queen's Road Central, Hong Kong</u>		Court Claims Numbers (If known)			
Telephone number: <u>(852) 28012643</u>		Filed on: _____			
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.			
Telephone number:		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.			
1. Amount of Claim set of Debt Case Filed: <u>\$ 63,000,000 + Bkd for 9000 (principal)</u>		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (A)(XB). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507 (a)(7). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(8). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(9). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507 (a)(). Amount entitled to priority: \$ _____			
2. Basis for Claim: <u>Debtor is the guarantor of the notes issued to the creditor.</u> (See instruction #2 on reverse side.)		*Amounts are subject to adjustment on 11/20/09 and every 11/20 thereafter until the date of distribution.			
3. Last four digits of any number by which creditor identifies debtor: _____		FOR COURT USE ONLY			
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		OCT 20 2008			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of asset: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Property: \$ _____ Annual Interest Rate: % _____ Amount of principal and other charges as of time claim filed included in secured claim, if any: \$ _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		7. Documents: Attach receipts, orders, invoices, itemized bills, and security agreements, if any, of the creditor or other person authorized to file this claim and state address and telephone number, if different from the notice address above. Attach copy of power of attorney, if any. DO NOT SEND ORIGINAL SCANNING. If the documents are not available, attach a statement.			
5. Creditor: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. Documents: Attach receipts, orders, invoices, itemized bills, and security agreements, if any, of the creditor or other person authorized to file this claim and state address and telephone number, if different from the notice address above. Attach copy of power of attorney, if any. DO NOT SEND ORIGINAL SCANNING. If the documents are not available, attach a statement.		Penalty for preparing fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 1592 and 1593.			
Date: <u>10/1/08</u>		Signature: <u>Poon Sunny Pak Hin</u>			

Attachment I

P 646 282 2500 F 646 282 2501
757 THIRD AVENUE, NEW YORK, NY 10017
WWW.EPIQSYSTEMS.COM

**** LBH CLMLTR (MERGE)TXNUM2) 4000000333 ****

IB GLOBAL STRATEGIES FUND SEGREGATED
PORTFOLIO - CF, SUNNY POON, ASSET MGMT
25 FL, NEW WORLD TOWER
16-18 QUEEN'S ROAD CENTRAL
HONG KONG,

June 30, 2009

ACKNOWLEDGEMENT OF RECEIPT OF PROOF OF CLAIM

This letter serves as acknowledgement that the claim identified below has been recorded by Epiq Bankruptcy Solutions, LLC, the court-approved claims agent, on the claims register in the LEHMAN BROTHERS HOLDINGS INC. case. To ensure that your claim has been recorded correctly, please review the following information:

Debtor:	LEHMAN BROTHERS HOLDINGS, INC.
Case Number:	08-13555
Creditor:	IB GLOBAL STRATEGIES FUND SEGREGATED
Date Received:	10/20/2008
Claim Number:	326

Please note that nothing in this Acknowledgement should be construed to mean or imply that your claim is being allowed. The Debtor may elect to object to the identified claim on various grounds.

We also strongly encourage you to review your proof of claim on our website at <http://chapter11.epiqsystems.com/LBH>. To find your imaged claim, click on the "Filed Claims & Schedules" icon at the top of the page, type in your claim number in the "Claim #" field, and click "Search". Additionally, you may search for your claim by typing in your name in the appropriate search field.

If you have any questions, please contact us at 646-282-2500 or via our contact form on our website at <http://www.epiqbankruptcysolutions.com/contact.htm>. Please be sure to specify the client name about which you are inquiring.

EPIQ BANKRUPTCY SOLUTIONS, LLC

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TOTAL P.06